

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16205700300000</div> <div>CLERK</div> <div>101 First Street SE</div> <div>Cedar Rapids, Iowa 52401</div>		
CITY OF CEDAR RAPIDS, IOWA		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	84,642,720		84,642,720	84,532,340
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	84,642,720		84,642,720	84,532,340
Delinquent property taxes	126,124		126,124	0
TIF revenues	11,031,070		11,031,070	11,197,684
Other city taxes	31,591,215	0	31,591,215	32,265,034
Licenses and permits	2,518,806	6,660	2,525,466	2,526,727
Use of money and property	1,013,284	16,338,527	17,351,811	16,474,445
Intergovernmental	123,152,461	13,172,003	136,324,464	155,897,423
Charges for fees and service	6,255,041	116,273,871	122,528,912	163,158,092
Special assessments	1,896,174	38,462	1,934,636	554,129
Miscellaneous	30,513,015	49,726,845	80,239,860	41,275,976
Other financing sources	72,037,600	53,145,723	125,183,323	146,358,897
Total revenues and other sources	364,777,510	248,702,091	613,479,601	654,240,747
Expenditures and Other Financing Uses				
Public safety	59,294,320	0	59,294,320	60,605,905
Public works	22,015,931	0	22,015,931	23,326,916
Health and social services	0	0	0	0
Culture and recreation	15,640,113	0	15,640,113	16,629,131
Community and economic development	17,887,134	0	17,887,134	30,947,239
General government	16,502,944	0	16,502,944	18,252,929
Debt service	21,007,771	0	21,007,771	21,074,530
Capital projects	120,500,789	0	120,500,789	184,939,492
Total governmental activities expenditures	272,849,002	0	272,849,002	355,776,142
Business type activities	0	209,672,306	209,672,306	248,933,712
Total ALL expenditures	272,849,002	209,672,306	482,521,308	604,709,854
Other financing uses, including transfers out	73,305,239	17,342,231	90,647,470	114,252,896
Total ALL expenditures/And other financing uses	346,154,241	227,014,537	573,168,778	718,962,750
Excess revenues and other sources over (Under) Expenditures/And other financing uses	18,623,269	21,687,554	40,310,823	-64,722,003
Beginning fund balance July 1, 2013	461,592,024	625,278,278	1,086,870,302	1,031,156,225
Ending fund balance June 30, 2014	480,215,293	646,965,832	1,127,181,125	966,434,222
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 831,117 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 330,870,000	Other long-term debt	\$ 45,271,592	
Revenue debt	\$ 71,605,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 467,390,280	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/26/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Amy Stevenson	→	319	286-5061	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014				CITY OF CEDAR RAPIDS			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	48,992,425	19,573,989		16,076,306	0	0	84,642,720			84,642,720	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	48,992,425	19,573,989		16,076,306	0	0	84,642,720		T01	84,642,720	4
5	Delinquent property taxes	76,364	27,219		22,541	0	0	126,124		T01	126,124	5
6	Total property tax	49,068,789	19,601,208		16,098,847	0	0	84,768,844			84,768,844	6
7	TIF revenues			11,031,070				11,031,070		T01	11,031,070	7
	Other city taxes											
8	Utility tax replacement excise taxes	4,465,034	0	0	0	0	0	4,465,034		T15	4,465,034	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,491,088	0	0	0	0	0	5,491,088	0	T15	5,491,088	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	86,893	30,983	0	24,697	0	0	142,573	0	T19	142,573	12
13	Hotel/motel tax	3,035,261	0	0	0	0	0	3,035,261	0	T19	3,035,261	13
14	Other local option taxes	0	18,457,259	0	0	0	0	18,457,259	0	T09	18,457,259	14
15	TOTAL OTHER CITY TAXES	13,078,276	18,488,242	0	24,697	0	0	31,591,215	0		31,591,215	15
16	Section B - LICENSES AND PERMITS	2,488,728	30,078	0	0	0	0	2,518,806	6,660	T29	2,525,466	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	-414,079	67,110	-10,960	357,162	64,678	0	63,911	770,630	U20	834,541	18
19	Rents and royalties	592,848	339,879	0	0	16,646	0	949,373	15,567,897	U40	16,517,270	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	178,769	406,989	-10,960	357,162	81,324	0	1,013,284	16,338,527		17,351,811	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	362,195	607,581	0	0	7,404,278	0	8,374,054	7,023,175	B89	15,397,229	27
28	Community development block grants	0	1,247,158	0	0	35,133,176	0	36,380,334	3,400,380	B50	39,780,714	28
29	Housing and urban development	0	6,746,924	0	0	0	0	6,746,924	0	B50	6,746,924	29
30	Public assistance grants	0	0	0	0	44,461,418	0	44,461,418	0	B79	44,461,418	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	362,195	8,601,663	0	0	86,998,872	0	95,962,730	10,423,555		106,386,285	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CEDAR RAPIDS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		12,762,359					12,762,359		C46	12,762,359	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	234,269	0	0	0	0	234,269	329,541	C89	563,810	49
50	Iowa Department of Transportation	1,231	0	0	0	1,350,352	0	1,351,583	675,724	C89	2,027,307	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	I-Jobs Grants	0	0	0	0	9,443,268	0	9,443,268	0	C89	9,443,268	54
55	Iowa Department of Homeland Security	0	0	0	0	2,224,171	0	2,224,171	0		2,224,171	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	1,231	12,996,628	0	0	13,017,791	0	26,015,650	1,005,265		27,020,915	60
61												61
62	Local grants and reimbursements											62
63	County contributions	125,164	0	0	0	523,706	0	648,870	302,564		951,434	63
64	Library service	7,689	0	0	0	0	0	7,689	0	D89	7,689	64
65	Township contributions	0	0	0	0	0	0	0	1,440,619	D89	1,440,619	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	School District	0	0	0	0	472,434	0	472,434	0	D89	472,434	67
68	Miscellaneous	10,088	0	0	0	35,000	0	45,088	0		45,088	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	142,941	0	0	0	1,031,140	0	1,174,081	1,743,183		2,917,264	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	506,367	21,598,291	0	0	101,047,803	0	123,152,461	13,172,003		136,324,464	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	31,816,704	A91	31,816,704	73
74	Sewer	0	0	0	0	0	0	0	39,414,547	A8Ø	39,414,547	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	4	A6Ø	4	77
78	Airport	0	0	0	0	0	0	0	4,546,895	AØ1	4,546,895	78
79	Landfill/garbage	0	0	0	0	0	0	0	15,971,112	A81	15,971,112	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CEDAR RAPIDS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	904,445	A94	904,445	82
83	Cable TV	1,471,516	0	0	0	0	0	1,471,516	0	T15	1,471,516	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	3,680,772	A80	3,680,772	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	673,227	6,050	0	0	0	0	679,277	0	A89	679,277	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	872,761	3,675	0	0	0	0	876,436	0	A89	876,436	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	121,674	0	0	0	0	0	121,674	0	A44	121,674	94
95	Housing and urban renewal charges	257,338	0	0	0	0	0	257,338	0	A50	257,338	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	259,946	0	0	0	0	0	259,946	0	A89	259,946	99
100	Park, recreation, and cultural charges	1,721,702	0	0	0	0	0	1,721,702	18,686,941	A61	20,408,643	100
101	Animal control charges	142,330	0	0	0	0	0	142,330	0	A89	142,330	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Miscellaneous	379,452	302,827	0	0	42,543	0	724,822	1,252,451		1,977,273	103
104	TOTAL CHARGES FOR SERVICE	5,899,946	312,552	0	0	42,543	0	6,255,041	116,273,871		122,528,912	104
105												105
106	Section F - SPECIAL ASSESSMENTS	89,126	0	0	0	1,807,048	0	1,896,174	38,462	U01	1,934,636	106
107	Section G - MISCELLANEOUS											107
108	Contributions	393,016	422,172	0	0	4,294,213	0	5,109,401	2,865,479	U99	7,974,880	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	21,427	5,219	0	0	0	0	26,646	1,175,625	U11	1,202,271	110
111	Fines	8,052,714	68,797	0	0	0	0	8,121,511	0	U30	8,121,511	111
112	Internal service charges	15,974,848	0	0	0	0	0	15,974,848	22,608,337	NR	38,583,185	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Damage Recoveries	76,829	0	0	0	16,820	0	93,649	161,206		254,855	114
115	Miscellaneous	218,592	68,448	0	0	899,920	0	1,186,960	22,916,198		24,103,158	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	24,737,426	564,636	0	0	5,210,953	0	30,513,015	49,726,845		80,239,860	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CEDAR RAPIDS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	96,047,427	61,001,996	11,020,110	16,480,706	108,189,671	0	292,739,910	195,556,368		488,296,278	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	192,346	632,609	0	0	705,034	0	1,529,989	85,038	NR	1,615,027	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	5,000,000	555,896	4,165,000	0	9,720,896	23,199,930	A89	32,920,826	126
127	<i>Regular transfers in and interfund loans</i>	31,627,758	4,700,496		1,731,397	18,405,558	0	56,465,209	29,860,755		86,325,964	127
128	<i>Internal TIF loans and transfers in</i>	0	159,182	0	4,162,324	0	0	4,321,506	0		4,321,506	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	31,820,104	5,492,287	5,000,000	6,449,617	23,275,592	0	72,037,600	53,145,723		125,183,323	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	127,867,531	66,494,283	16,020,110	22,930,323	131,465,263	0	364,777,510	248,702,091		613,479,601	132
133												133
134	Beginning fund balance July 1, 2013	139,024,786	79,841,523	-1,215,571	75,940,529	168,000,757	0	461,592,024	625,278,278		1,086,870,302	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	266,892,317	146,335,806	14,804,539	98,870,852	299,466,020	0	826,369,534	873,980,369		1,700,349,903	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CEDAR RAPIDS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	34,736,590	328,675	0	0	0	0	35,065,265		E62	35,065,265	2
3	Purchase of land and equipment	55,418	33,159	0	0	0	0	88,577		G62	88,577	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	18,821,846	324,964	0	0	0	0	19,146,810		E24	19,146,810	13
14	Purchase of land and equipment	58,404	24,508	0	0	0	0	82,912		G24	82,912	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	3,327,373	0	0	0	0	0	3,327,373		E66	3,327,373	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	948,790	23,887	0	0	0	0	972,677		E32	972,677	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	609,706	1,000	0	0	0	0	610,706		E89	610,706	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	58,558,127	736,193	0	0	0	0	59,294,320			59,294,320	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CEDAR RAPIDS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	11,284,924	0	0	0	0	0	11,284,924		E44	11,284,924	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	1,939,844	0	0	0	0	0	1,939,844		E44	1,939,844	48
49	Traffic control safety — Current operation	1,988,019	0	0	0	0	0	1,988,019		E44	1,988,019	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	2,319,010	0	0	0	0	0	2,319,010		E44	2,319,010	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	4,416,969	0	0	0	0	0	4,416,969		E81	4,416,969	57
58	Purchase of land and equipment	67,165	0	0	0	0	0	67,165		G81	67,165	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	22,015,931	0	0	0	0	0	22,015,931			22,015,931	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CEDAR RAPIDS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CEDAR RAPIDS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	5,202,283	837,101	0	0	0	0	6,039,384		E52	6,039,384	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	109,913	0	0	0	0	0	109,913		E61	109,913	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	4,389,364	23,622	0	0	0	0	4,412,986		E61	4,412,986	127
128	Purchase of land and equipment	6,480	0	0	0	0	0	6,480		G61	6,480	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	4,859,582	0	0	0	0	0	4,859,582		E61	4,859,582	130
131	Purchase of land and equipment	34,115	0	0	0	0	0	34,115		G61	34,115	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	87,653	90,000	0	0	0	0	177,653		E61	177,653	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	14,689,390	950,723	0	0	0	0	15,640,113			15,640,113	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,283,989	0	0	0	0	0	1,283,989		E89	1,283,989	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	2,235,807	1,265,384	2,289,952	0	0	0	5,791,143		E89	5,791,143	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	60,193	6,837,661	0	0	0	0	6,897,854		E50	6,897,854	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	446,473	3,195,266	0	0	0	0	3,641,739		E89	3,641,739	150
151	Purchase of land and equipment	0	272,409	0	0	0	0	272,409		G89	272,409	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,026,462	11,570,720	2,289,952	0	0	0	17,887,134			17,887,134	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CEDAR RAPIDS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,268,163	0	0	0	0	0	2,268,163		E29	2,268,163	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	4,417,822	0	0	0	0	0	4,417,822		E23	4,417,822	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	131,895	0	0	0	0	0	131,895		E89	131,895	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	815,448	0	0	0	0	0	815,448		E25	815,448	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	954,972	0	0	0	0	0	954,972		E31	954,972	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	1,341,468	13,072	0	0	1,414	0	1,355,954		E89	1,355,954	171
172	Other general government — Current operation	6,314,938	108,172	0	0	0	0	6,423,110		E89	6,423,110	172
173	Purchase of land and equipment	135,580	0	0	0	0	0	135,580		G89	135,580	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	16,380,286	121,244	0	0	1,414	0	16,502,944			16,502,944	176
177	Section G — DEBT SERVICE	0	0	0	21,007,771	0	0	21,007,771			21,007,771	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	21,007,771	0	0	21,007,771			21,007,771	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Infrastructure	0	0	0	0	14,262,176	0	14,262,176			14,262,176	184
185	Non Infrastructure	0	0	0	0	7,652,484	0	7,652,484			7,652,484	185
186	Flood	0	0	0	0	93,223,269	0	93,223,269			93,223,269	186
187	Subtotal Regular Capital Projects	0	0	0	0	115,137,929	0	115,137,929			115,137,929	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Infrastructure	0	0	0	0	4,767,573	0	4,767,573			4,767,573	189
190	Non Infrastructure	0	0	0	0	595,287	0	595,287			595,287	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	5,362,860	0	5,362,860			5,362,860	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	120,500,789	0	120,500,789			120,500,789	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	115,670,196	13,378,880	2,289,952	21,007,771	120,502,203	0	272,849,002			272,849,002	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CEDAR RAPIDS			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								18,790,361	E91	18,790,361	198
199	Purchase of land and equipment								158,459	G91	158,459	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								24,474,471	E80	24,474,471	201
202	Purchase of land and equipment								86,864	G80	86,864	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								2,033,354	E60	2,033,354	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								8,169,075	E01	8,169,075	213
214	Purchase of land and equipment								72,575	G01	72,575	214
215	Construction								8,184,502	F01	8,184,502	215
216	Landfill/Garbage — Current operation								16,106,619	E81	16,106,619	216
217	Purchase of land and equipment								11,405	G81	11,405	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								8,419,563	E94	8,419,563	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CEDAR RAPIDS					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								20,499,940	E89	20,499,940	238
239	Purchase of land and equipment								171,731	G89	171,731	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								25,326,151		25,326,151	242
243	Enterprise Capital Projects								30,183,916		30,183,916	243
244	Enterprise TIF Capital Projects								2,592,738		2,592,738	244
245	Internal service funds — <i>Specify</i>											245
246	Risk/Joint Communications/Facilities Maint/Fleet Services								44,390,582		44,390,582	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								209,672,306		209,672,306	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	115,670,196	13,378,880	2,289,952	21,007,771	120,502,203	0	272,849,002	209,672,306		482,521,308	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	11,636,503	41,190,181		2,061,947	14,095,102	0	68,983,733	17,342,231		86,325,964	255
256	Internal TIF loans/repayments and transfers out	0	0	4,321,506	0	0	0	4,321,506	0		4,321,506	256
257		0	0		0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	11,636,503	41,190,181	4,321,506	2,061,947	14,095,102	0	73,305,239	17,342,231		90,647,470	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	127,306,699	54,569,061	6,611,458	23,069,718	134,597,305	0	346,154,241	227,014,537		573,168,778	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	436,499	464,704	0	0	71,055	0	972,258			972,258	263
264	Restricted	436,777	28,086,749	8,193,081	75,801,134	23,666,407	0	136,184,148			136,184,148	264
265	Committed	0	63,263,395	0	0	0	0	63,263,395			63,263,395	265
266	Assigned	200,000	0	0	0	170,590,894	0	170,790,894			170,790,894	266
267	Unassigned	138,512,342	-48,103	0	0	-29,459,641	0	109,004,598			109,004,598	267
268	Total Governmental	139,585,618	91,766,745	8,193,081	75,801,134	164,868,715	0	480,215,293			480,215,293	268
269	Proprietary								646,965,832		646,965,832	269
270	Total ending fund balance June 30, 2014	139,585,618	91,766,745	8,193,081	75,801,134	164,868,715	0	480,215,293	646,965,832		1,127,181,125	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	266,892,317	146,335,806	14,804,539	98,870,852	299,466,020	0	826,369,534	873,980,369		1,700,349,903	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CEDAR RAPIDS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 83,757,699

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)				
1. Water utility	19U \$ 99,009,403	29U \$ 4,570,000	39U \$ 5,415,390	49U \$ 28,017,013	49U 0	49U \$ 36,890,000	49U \$ 31,607,000	I91 \$ 0				
2. Sewer utility	19U 82,301,741	29U 13,360,448	39U 6,811,020	49U 40,654,742	49U 0	49U 34,715,000	49U 13,481,427	I89 0				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0				
5. Transit-bus	19U 366,330	29U 0	39U 183,165	49U 0	49U 0	49U 0	49U 183,165	I94 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
10. Corporate	19U 167,619,697	29U 9,660,000	39U 14,653,110	49U 162,626,588	49U 0	49U 0	49U 0	I89 0				
11. Component Unit	19U 46,032	29U 0	39U 22,130	49U 23,902	49U 0	49U 0	49U 0	I89 0				
12. Proprietary	19U 96,145,106	29U 5,095,000	39U 1,692,351	49U 99,547,755	49U 0	49U 0	49U 0	I89 0				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
Total long-term debt	445,488,309	32,685,448	28,777,166	330,870,000	0	71,605,000	45,271,592	0				

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$ 0	64V \$ 0
Outstanding as of JUNE 30, 2014	61V \$ 0	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	9,347,805,591	x .05 = \$	467,390,280

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 1,828,054	\$ 65,381,892	343,038	281,948,267	349,501,251

REMARKS

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